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Larry & Patsy Rieger, trustees
The Larry L. Rieger and Patsy R. Rieger Revocable Trust dtd 8/14/91
2615 Glen Eagles Drive
Reno, NV 89523

2008 JAN 30 AM 11:24

U.S. BANKRUPTCY COURT
MARY A. SCHOTT, CLERK

January 25, 2008

U.S. Govt. Bankruptcy Court
300 S. Las Vegas Blvd.
Las Vegas, NV 89101
VIA CERTIFIED MAIL

Re: Draft Order for denial of summary judgment
Regarding Claim No. 10725-01739, Larry L. & Patsy R. Rieger
(Claim Asserting Priority Status)

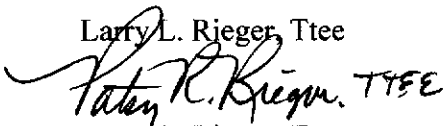
Claimants respectfully submit that we are not in agreement with the form of the Order drafted by Lewis & Roca. We feel that the proposed Order excludes part of the Court's determination on this issue.

Enclosed please find a copy of the portion of the Court Transcript pertinent to discussion about Claim #10725-01739 (portion requesting priority status relating to post-petition misconduct of debtor). Claimants respectfully request that the Order include Judge Riegle's determination that this priority claim shall be "rolled with" the other Rieger Claims #10725-01739 unsecured non-priority portion, and #10725-01740 unsecured non-priority, and altogether be subject to mediation between Claimant and the USACM Trust, within a specified period of time.

This letter should be regarded as our written response served to the Court, and also served upon the person who sent us this notice.

Thank you,

Larry L. Rieger, Ttee


Patsy R. Rieger, Ttee

(775) 746-1439

Case Number: 06-10725, Proof of Claim #10725-01739

Cc:

Lewis and Roca

ATTN: John Hinderaker

3993 Howard Hughes Parkway, Suite 600

Las Vegas, NV 89169-5996